

April 9, 2024

Company name: U-NEXT HOLDINGS Co., Ltd.
 Representative: Yasuhide Uno, President, Representative
 Director & CEO
 (Securities code: 9418, TSE Prime Market)
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**Notice on Dividend Surplus (Interim Dividend) and
Revision of Dividend Forecast (Increase)**

U-NEXT HOLDINGS Co., Ltd. (the “Company”) hereby announces that at a meeting of its the Board of Directors held today, the Company has passed a resolution to distribute dividend of surplus (interim dividend), for which the record date is February 29, 2024, and to revise its dividend forecast for the fiscal year ending August 31, 2024.

1. Reasons for distributing interim dividend and revising dividend forecast

The Company views internal reserves as a key business strategy to enable shareholder returns through the stable distribution of dividends and flexible business activities that will lead to improved corporate value in the future, while taking into account operating results and the business environment.

Based on the above policy, the Company announced on October 12, 2023 that the dividend forecast for the fiscal year ending August 31, 2024 would be ¥12.50 per share for both interim dividend and year-end dividend. However, considering the financial results of the second quarter and the upward revision of the full-year earnings forecast of the fiscal year ending August 31, 2024 announced today, the Company decided to pay an interim dividend of ¥16.00 per share and revised its year-end dividend forecast to ¥16.00 per share.

2. Details of interim dividend

	Determined amount	Most recent dividend forecast (October 12, 2023)	Results of previous fiscal year
Record date	February 29, 2024	Same as on left	February 28, 2023
Dividend per share	16.00 yen	12.50 yen	10.00 yen
Total dividend amount	962 million yen	—	575 million yen
Effective date	May 27, 2024	—	May 25, 2023–
Dividend source	Retained earnings	—	Retained earnings

3. Details of revision of dividend forecast

Fiscal year ending August 31, 2024 (September 1, 2023 to August 31, 2024)

	Annual dividend (Yen)		
	End of second quarter	End of fiscal year	Total
Previous forecast (Announced on October 12, 2023)		12.50	25.00
Revised forecast		16.00	32.00
Results for the fiscal year ending August 31, 2024	16.00		
Results for the fiscal year ended August 31, 2023	10.00	11.50	21.50

Note: The above forecast was determined based on information available as of the date of the announcement.
Actual figures may differ due to various factors in the future.